

MV 96-1  
Tax Type: MOTOR VEHICLE USE TAX  
Issue: Private Vehicle Use Tax - Value Exceeds \$15,000

STATE OF ILLINOIS  
DEPARTMENT OF REVENUE  
OFFICE OF ADMINISTRATIVE HEARINGS  
CHICAGO, ILLINOIS

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THE DEPARTMENT OF REVENUE )		
OF THE STATE OF ILLINOIS )		
	)	No.
v.	)	Acct. No.
	)	NTL No.
TAXPAYER	)	
	)	Daniel Mangiamele
Taxpayer	)	Administrative Law Judge

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RECOMMENDATION FOR DISPOSITION

Synopsis:

This matter comes on for hearing pursuant to Taxpayer's timely protests of Notice of Liability Assessment No. XXXXX issued by the Department on July 21, 1995, for Use Tax on the purchase of a 1994 Blazer. At issue is the question of whether the liability established herein is proper. The Department assessed taxpayer after determining the valuation placed on the vehicle may be higher than stated on taxpayer's Use Tax return. Following the submission of all evidence and a review of the record, it is recommended that this matter be resolved in favor of the Department.

Findings of Fact:

(1) The Department's *prima facie* case, inclusive of all jurisdictional elements, was established by the admission into evidence of the Notice of Tax Liability, showing a total liability due and owing in the amount of \$366.03. Dept. Ex. No. 1

(2) The vehicle in question is a 1994 Blazer. Dept. Ex. No. 1

(3) Taxpayer submitted RUT-50 as his only evidence of value of the 1994 Blazer.  
Taxpayer's Ex. No. 1

(4) Taxpayer produced no bill of sale, no cancelled checks or any other documentation to substantiate purchase price of the 1994 Blazer. Tr. p. 8

Conclusions of Law:

On examination of the record established, this taxpayer has failed to demonstrate by the presentation of testimony or through exhibits or argument, evidence sufficient to overcome the Department's *prima facie* case of tax liability under the Notice of Tax Liability in question. Accordingly, by such failure it is the determination by the Department that TAXPAYER, is subject to the tax liability assessed for the liability period of April, 1995.

Once the Notice of Tax Liability was admitted into evidence, the amount of tax and penalty established was deemed *prima facie* true and correct. The Department having established its case, the burden shifted to the taxpayer to overcome it by producing competent evidence as identified with their books and records. Masini v. Department of Revenue (1978) 60 Ill. App. 3d 11, 376 N.E. 2d 324. In the instant case, no documentary evidence such as a bill of sale or cancelled check was proffered on behalf of the taxpayer to prove the purchase price of the 1994 Blazer automobile. Thus, the taxpayers failed to overcome the Department's *prima facie* case.

Based on the above, I recommend that the Notice of Tax Liability contained herein be affirmed plus any statutory penalties and interest to date.

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Daniel Mangiamele  
Administrative Law Judge